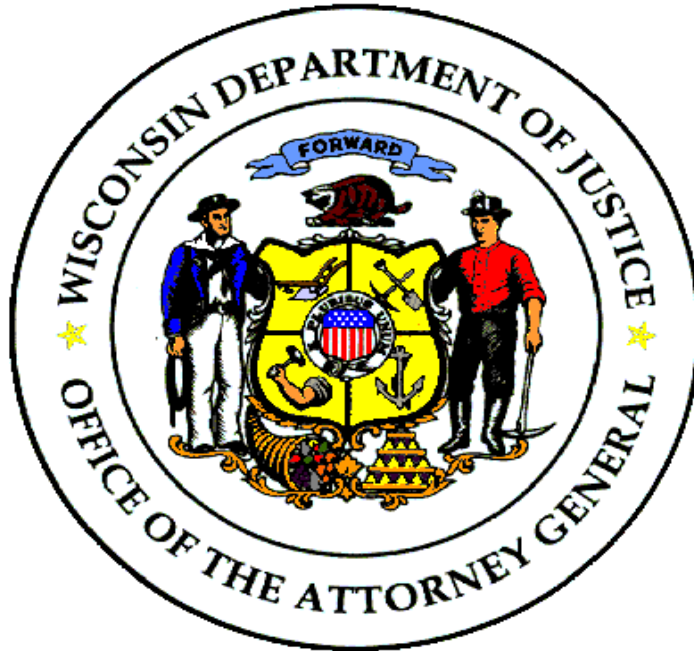


VICTIMS OF CRIME ACT (VOCA)

Recovery Act Funding Competitive Process



Program Guidelines

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Wisconsin Victims of Crime Act Subgrant Program Guidelines

INTRODUCTION

A. Applicability

These guidelines discuss general program requirements and restrictions relating to the administration of the Victims of Crime Act (VOCA) subgrant awards funded by the State of Wisconsin under the American Recovery and Reinvestment Act of 2009. This revision supersedes all previously issued guidelines.

B. Administration

The U.S. Department of Justice Office of Justice Programs Office for Victims of Crime (OVC) is the federal agency responsible for administration of the Victims of Crime Act.

The Wisconsin Department of Justice is the designated agency for the administration of VOCA in the state. The Office of Crime Victim Services (OCVS) in the Department of Justice has specific program responsibility for VOCA.

C. Authority

This grant program is authorized by the American Recovery and Reinvestment Act of 2009 (Public Law 111-5) (the "Recovery Act") and by the Victims of Crime Act of 1984 (VOCA), 42 U.S.C 10603(a).

D. Program Goals

The primary purpose of VOCA victim assistance grants is to support the direct provision of services to innocent victims of violent crime throughout Wisconsin. Services are defined as those efforts that:

1. Respond to the emotional and physical needs of crime victims;
2. Assist victims of crime to stabilize their lives after victimization;
3. Assist victims to understand and participate in the criminal justice system; and
4. Provide victims of crime with a measure of safety.

For the purposes of this program, a crime victim is a person who has suffered physical, sexual, financial or emotional harm as a result of the commission of a crime.

[Note: Although VOCA-funded programs cannot restore the financial losses suffered by victims of fraud, victims are eligible for the counseling, criminal justice advocacy, and other support services offered by VOCA-funded victim assistance programs.]

SUBGRANTEE ELIGIBILITY REQUIREMENTS

A. Agency Type

Projects must be operated by a public agency, a nonprofit organization, or a combination of both. A nonprofit organization must be duly incorporated and registered under Wisconsin Statutes, unless it is a tribal governing body or chapter of an eligible national nonprofit organization. Federal agencies and inpatient treatment facilities (e.g. drug, alcohol and/or mental health treatment) are not eligible to receive VOCA victim assistance funding.

B. Record of Effective Services

Agencies must demonstrate a record of providing effective services to crime victims for at least one year. This includes having the support and approval of its services by the community, a history of providing direct services in a cost-effective manner, and financial support from other sources. Agencies that do not meet this standard must demonstrate that at least 25 percent of their financial support comes from non-federal sources.

C. Local Match Requirements (See Appendix for additional information)

1. Match is to be committed for each VOCA-funded project and, with certain limited exceptions, derived from resources other than federal funds and/or resources.
2. All match funds are restricted to the same uses as federal VOCA funds and must be expended within the grant period. VOCA subgrantees must maintain records that clearly show the source, the amount and the period during which the match was expended.
3. Except for Native American tribes or organizations, the minimum match requirement is 20% cash or in-kind, the total VOCA project (VOCA subgrant plus match). This is equivalent to 25% of the federal VOCA funds.
4. Native American Tribes or Native American Organizations on Indian Reservations must provide a minimum local match of 5% of the total VOCA project cost.
5. Revenue generated by fees or other charges assessed for services or activities supported in whole or in part by VOCA funds are considered program income and may not be used as local match.

D. Volunteers

Agencies must utilize volunteers to provide victim services unless compelling reasons exist to waive this requirement. A "compelling reason" may include a statutory or contractual provision that bars the use of volunteers for certain positions or a lack of persons volunteering after a sustained and aggressive recruitment effort has been conducted. Volunteers may include student interns.

E. Coordination

Agencies must promote coordinated public and private efforts to aid crime victims. Coordination may include, but is not limited to, serving on task forces, commissions and/or working groups or developing written agreements which contribute to better and more comprehensive services. Coordination efforts are required to qualify an organization to receive VOCA funds but are not activities that can be supported with VOCA funds.

F. Crime Victim Compensation Assistance

Agencies must assist victims in seeking available crime victim compensation benefits. Crime victim compensation is a program operated by OCVS to reimburse innocent crime victims for certain out-of-pocket expenses (mostly lost wages and medical expenses). Information and materials can be obtained by calling 1-800-446-6564. All positions funded partially or completely by VOCA must attend a one time training on crime victim compensation. Contact OCVS for training dates and locations.

VOCA projects are expected to:

1. Maintain a supply of crime victim compensation brochures and applications.
2. Establish agency policies and procedures to identify clients who may be eligible for crime victim compensation benefits.
3. Ensure that appropriate agency staff is familiar with the crime victim compensation program.
4. Be available to assist clients in filling out applications and gathering necessary information and documentation.
5. Coordinate with other local service providers.

G. Serve Victims of Federal Crimes

Agencies must offer services to victims of federal crimes on the same basis as victims of state crimes. A victim of a federal crime is defined as "a victim of an offense that violates a federal criminal statute or regulation." Federal crimes also include crimes that occur in an area where the federal government has jurisdiction, such as Indian reservations, some national parks, some federal buildings and military installations. Examples of other federal crimes are: terrorism, bank robbery, some drug-related crimes, interstate or international kidnapping, mail or wire fraud.

H. Additional Requirements

In addition to the above statutory requirements, projects must:

1. Maintain appropriate programmatic and financial records that fully disclose the amount and disposition of VOCA funds received (i.e. daily time/attendance and effort records specifying time devoted to specific victim services, client files); the total cost of the project; the portion of the project supplied by other sources; and other records which will facilitate an effective audit.
2. Comply with applicable provisions of VOCA Program Guidelines and Office of Justice Program (OJP) "Financial Guide" (effective edition).
3. Meet the terms of the Subgrant Award Agreement, including any special conditions attached thereto.
4. Maintain statutorily required civil rights statistics on victims served by race, national origin, sex, age and handicap.
5. Fulfill Wisconsin contract compliance (affirmative action) requirements.
6. Maintain client-counselor confidentiality as required by state and federal law.
7. Provide services to crime victims through the VOCA Project at no charge; any deviation may constitute program income and requires prior approval by OCVS.
8. Adopt and implement a seat-belt policy.

USE OF PROJECT FUNDS**A. Project Funds**

The term "project funds" refers to both federal VOCA funds and the associated local match included in the approved VOCA budget. All federal and match funds budgeted as part of the VOCA Project must be utilized for direct services, unless and to the extent otherwise provided for in these guidelines and as approved by OCVS.

B. Nonsupplantation

VOCA projects are intended to expand or enhance direct victim services. Therefore, federal VOCA funds may not be used to supplant, replace or divert other sources of support unless it can be demonstrated that such other support is or will be eliminated or reduced for reasons other than the receipt of federal VOCA funds.

C. Eligible Services and Activities:

1. Immediate Health and Safety Services which respond to the immediate emotional and physical needs (excluding medical care), such as crisis intervention, accompaniment to hospitals for medical examinations; hotline counseling; emergency food, clothing, transportation, and shelter; and other emergency services that are intended to restore the victim's sense of dignity and self esteem. This also includes services which offer a measure of safety, such as boarding-up broken windows and

replacing or repairing locks; emergency legal assistance such as filing restraining orders and obtaining emergency custody/visitation rights when such actions are directly connected to family violence cases and are taken to ensure the health and safety of the victim.

2. Mental Health Assistance Assisting victims in understanding the dynamics of victimization and in stabilizing their lives after a victimization, including counseling, group treatment, and therapy. "Therapy" refers to intensive professional psychological/psychiatric treatment for individuals, couples, and family members.
3. Assistance with Participation in Criminal Justice Proceedings Advocacy on behalf of crime victims; accompaniment to criminal justice offices and court; transportation to court; child care to enable a victim to attend court; notification of victims regarding trial dates, case disposition information and parole consideration proceedings; and restitution advocacy and assistance with victim impact statements. Emergency legal assistance is "actions that are directly connected to family violence cases and are taken to ensure the health and safety of the victim." VOCA funds cannot be used to pay for non-emergency legal representation such as for divorces.
4. Forensic Examinations For sexual assault victims, forensic medical exams are allowable only to the extent that other funding sources (such as state compensation, private insurance or public benefits) are unavailable or insufficient. Special conditions and restrictions may apply.
5. Special Services Assisting victims with managing practical problems created by the victimization such as acting on behalf of the victim with other service providers, creditors, or employers; assisting the victim to recover property that is retained as evidence; assisting in filing for compensation benefits; and helping to apply for public assistance.

D. Ineligible Services and Activities:

1. Lobbying and administrative advocacy;
2. Perpetrator rehabilitation and counseling - subrecipients cannot knowingly use VOCA funds to offer rehabilitative services to offenders. Likewise, VOCA funds cannot support services to incarcerated individuals, even when the service pertains to the victimization of that individual;
3. Needs assessments, surveys, evaluations, studies and research;
4. Prosecutions or activities directed at improving the criminal justice system's effectiveness and efficiency (witness notification and management activities, expert witnesses, witness protection and victim/witness expenses including travel to testify in court);
5. Fundraising activities;
6. Indirect organizational costs (including property liability insurance, capital improvements, security guards, property losses, real estate purchases, mortgage payments and construction);
7. Reimbursing victims for expenses incurred as a result of a crime (e.g. insurance deductibles, stolen property replacement, funeral expenses, lost wages and medical bills);
8. Most medical costs other than forensic medical examinations for sexual assault victims (e.g. nursing home, home care costs, in-patient treatment, hospital care and other types of emergency and non-emergency medical and/or dental treatment costs);
9. Relocation expenses for crime victims (such as moving expenses, security deposits, ongoing rent and mortgage payments);
10. Administrative staff expenses (salaries, fees and reimbursable expenses for administrators, board members, executive directors, consultants, coordinators, and other individuals unless incurred while providing direct victim services);
11. Development of protocols, interagency agreements and other working agreements that benefit crime victims;
12. Costs of sending individual crime victims to conferences;
13. Activities exclusively related to crime prevention.

PROJECT COSTS AND EXPENSES

A. Personal Services

1. Only staff providing direct services to crime victims may be funded under the project; such as staff salaries and fringe benefits.
2. Persons who recruit train and supervise volunteers utilized as part of the VOCA project may also be funded.
3. Other paid staff can be funded only if it can be demonstrated that they are essential to support the delivery of direct services.
4. For each position included in a VOCA budget, the subgrantee must provide OCVS with the following information and any subsequent changes:
 - a. The job descriptions and qualifications;
 - b. The name of each person filling the position unless a volunteer or "shared" position; and
 - c. Documentation that the incumbent meets or exceeds the subgrantees' qualifications (copy of resume).
5. Accurate time/attendance and efforts records must be maintained for all positions (federal or match) budgeted under the subgrant. Adequate documentation and policies must be maintained to determine appropriate funding allocations. Special care should be taken if a position is funded from more than one source.
6. Written personnel policies and procedures with regard to work hours, holidays, vacation, sick leave, overtime pay, compensatory time, termination, job descriptions and job qualifications must be available at the agency.
7. Volunteers
 - a. Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as match if the service is an **integral and necessary** part of the approved project.
 - b. Volunteer time used as local match is subject to the same rules and regulations as time by paid staff. Thus, only volunteer time providing **direct services** may be counted toward fulfilling the match requirement. Examples: staffing a crisis hotline, counseling, legal advocacy, providing transportation, childcare, court accompaniment, etc. Volunteer time spent in non-VOCA allowable activities such as fundraising, general office administration, Board membership, general public relations and awareness or lobbying may **not** be used as match.
 - c. The agency must maintain proper documentation for all volunteer time reported as local match. This should include time/attendance and effort records documenting VOCA eligible activities.

B. Operating Expenses

1. Supplies

Operating expenses are defined as the actual, reasonable and necessary expenditures, exclusive of personal services, required to carry out the services provided by VOCA funded staff and VOCA project volunteers. All expenditures must be documented and original source documents (state-ments, invoices, etc.) must be retained for audit purposes. VOCA funds cannot support the entire cost of an item that is not used exclusively for the VOCA funded staff and VOCA project volunteers. However, VOCA funds can support a prorated share.

- a. Operating expenses are allowable only if they are an actual out-of-pocket cost and a necessary addition to the subgrantee's present operation.
 - b. Indirect costs are NOT allowable. Indirect costs are costs of an organization that are not readily assignable to the particular project, but are necessary to the operation of the organization and the performance of the project (e.g., the cost of operating and maintaining facilities, depreciation, and administrative salaries).
 - c. Positive efforts should be made to utilize small business and minority owned business sources of goods and services. Such efforts should allow these sources the maximum feasible opportunity to compete. Such positive efforts may include small business and minority set-asides; the break-out of work that could be readily handled by small business or minority firms; and should include the aggressive recruitment of small business and minority firms for bidders' lists.
2. Public Information/Printing/Photocopying
- a. Public information is limited to efforts describing the direct services available under the subgrant and explains how they can be obtained (e.g., publication of pamphlets, brochures, etc.). Presentations that provide participants with information about how to access VOCA funded services are allowable; however general public education and awareness campaigns are not allowable.
 - b. Public information may also include a reasonable amount for the acquisition or reproduction of specific educational or informational materials (pamphlets, brochures, etc.) for distribution to individual crime victims with whom a project is working. These materials, however, cannot be used for mass distribution as part of a broad public information effort.
 - c. Newsletters and other publications.
 - (1) Subject to advance approval by OCVS, a limited amount of VOCA funds may be used to produce and distribute newsletters or other publications directly pertaining to VOCA supported activities. This means that publications cannot be used for such VOCA unallowable activities, such as fundraising or lobbying.
 - (2) Newsletters and other publications must contain an acknowledgement of support through the use of the following or comparable footnote:

"This [newsletter][publication] is [supported] [supported in part] by Victims of Crime Act Subgrant No. _____ awarded by the Wisconsin Department of Justice Office of Crime Victim Services under a grant from the U.S. Department of Justice Office for Victims of Crime. The opinions, findings, and conclusions or recommendations expressed in this publication do not necessarily reflect the views of the grantor agencies."
3. Contractual Services
- a. **VOCA funds generally should not be used to support contract services.** It may be necessary, at times, to use a portion of the VOCA subgrant to contract for specialized services, such as emergency assistance in filing restraining orders or establishing emergency custody/visitation rights, emergency psychological or psychiatric services or sign and/or interpretation for the deaf community or crime victims whose primary language is not English.
 - b. **Principal activities of the project may not be subgranted or contracted out to another organization without specific prior approval by OCVS.**
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- c. Subgrantees are prohibited from using VOCA funds for contracted services that contain administrative, overhead, and other indirect costs included in the hourly or daily rate.
 - d. Where the intent to award contracts is known and expressed and stated as part of the application, the approval may be considered granted if these activities are funded as proposed. All such arrangements must be formalized in a contract or other written agreement between the parties involved. The contract or agreement must, at a minimum, state the activities to be performed, the time schedule, the project policies and the flow-through requirements that are applicable to the contractor or other secondary recipient, other policies and procedures to be followed, the dollar limitation of the agreement and the cost principles to be used in determining allowable costs. The contract or other written agreement must not affect the project's overall responsibility for the duration of the project and accountability to the OCVS. Copies of all executed subcontracts or agreements must be provided to the OCVS within 30 days of the award date.
 - e. Audit Audit expenses are allowable **only** if an audit is required pursuant to OMB Circular A-133 (i.e., only for those agencies that expend \$500,000 or more in federal funds during its fiscal year.) Only a reasonable, prorated amount may be budgeted as audit expense. Contracts for audit services do not require prior OCVS approval.
4. Travel
- a. Travel costs for VOCA funded staff and VOCA project volunteers must be for the purposes of direct services to victims. This may also include reasonable costs for transporting victims in connection with the provision of direct services.
 - b. The travel must take place within the subgrant period, (i.e., between the project's beginning and end dates.)
 - c. Travel expenses for training purposes should be budgeted as training, not travel expense.
 - d. The costs of sending individual crime victims to conferences are not allowable.
 - e. State rate limits for mileage applies (contact OCVS for state rates).
5. Training/Skills Development (Paid and Volunteer Staff)
- a. a.VOCA funds designated for training are to be used exclusively for developing the skills of direct victim service providers so that they are better able to offer quality services to crime victims. This may include volunteers and paid direct services staff whose salary is not funded under the VOCA subgrant.
 - b. VOCA funds may **not** be used for the following:
 - (1) training unrelated to direct victim services, such as grant writing, fundraising, lobbying, general administrative/management or prevention education;
 - (2) training of persons who do not provide direct victim services, such as executive directors, administrative or clerical assistants, and board members;
 - (3) costs associated with a subgrantee providing training to individuals from other organizations (although staff from other organizations can be invited to attend training activities that are held for the subrecipient's staff, if no additional costs will be incurred by the VOCA-funded project);
 - (4) development of training manuals, extensive training materials or curricula;
 - (5) sponsorship of regional or statewide conferences.
-

- c. Federal VOCA Guidelines discourage the use of VOCA funds outside the subgrantee's immediate geographic area, therefore training outside Wisconsin must be approved by OCVS in advance. It is the agency's responsibility to ensure that training costs comply with VOCA restrictions. It should not be assumed that a specific training event identified in an approved budget proposal is necessarily appropriate for VOCA funding. Therefore, agencies may wish to confer with OCVS regarding the appropriateness of specific training events to avoid having reimbursement for these costs later rejected.
 - d. All requests for reimbursement of training costs must be individually itemized and include an agenda or description of topics sufficient to establish that training is for direct victim services skills development.
 - e. Unless specifically approved by OCVS, local, state, regional or national conferences, networking, symposia or general information sharing activities are not considered training.
 - f. A limited amount of VOCA funds can be used to purchase materials such as books, training manuals, and videos for direct service providers, within the VOCA-funded organization. Such purchases must be made prior to the end of the project period.
 - g. Agency (not individual or personal) membership dues in organizations which offer needed, timely and relevant information on victim services and issues are allowed (e.g., NOVA, NVC, WCASA, WCADV, WWVP). Membership or fees for organizations that are not exclusively related to victim assistance or which are required for professional licensing may not be charged to VOCA. No more than three agency memberships may be funded under VOCA.
 - h. State rate limits for mileage/meals/hotels apply. (Contact OCVS for information regarding state rates).
6. Rent/Communications
- a. Mortgage payments, capital improvements or repairs, insurance on buildings and vehicles and construction costs are not permitted.
 - b. Subgrantees must submit a written certification that rental rates are consistent with prevailing rates in the local area and must be able to support that determination with adequate documentation to that effect. This is a federal requirement. Subgrantees shall provide rent certification to OCVS within 30 days of the award date.
 - c. Portable Communication Devices The cost of purchasing and operating portable communication devices, such as pagers, beepers and cellular phones for VOCA funded staff and VOCA project volunteers, may be supported by federal VOCA funds, subject to the following terms:
 - (1) the uses and costs are approved in advance by OCVS. The following information should be provided when requesting approval:
 - (a) description of the device(s)
 - (b) explanation and justification of how device(s) will be used to provide direct victim assistance services.
 - (c) the VOCA staff/volunteer positions that will use or have access to the device(s); specifically identify any staff assigned a device for their exclusive use.
 - (d) any contemplated non-victim assistance uses and the proposed manner of allocating costs.
 - (e) estimated costs of purchase, operating expenses, maintenance
-

(2) acquisition and operating costs charged to the VOCA subgrant must reflect the actual usage related to VOCA funded activities or other approved victim assistance services. Agencies must maintain sufficient documentation (e.g. usage logs, phone bills, etc.) to accurately identify, allocate or prorate costs for use of these devices.

(3) the subgrant agency must adopt and implement a written policy regarding appropriate access, use and recordkeeping for devices. The policy must prohibit personal use of devices. All staff using or having access to these devices must be informed of this policy.

(4) in addition to the above, devices with an acquisition cost of more than \$300 are subject to the VOCA Property Acquisition guidelines, including the submission of property inventory information to OCVS and disposition guidelines.

- d. Unless otherwise specifically approved, no other utility-type expense is allowed. This means that electricity, space heating, clean-up, building maintenance or security, rubbish removal, pest control, etc. are NOT allowable.

7. Miscellaneous Expenses (including equipment)

Reminder: all operating expenses, including miscellaneous expenses, must be directly related to and necessary for the purposes of the VOCA funded services. The miscellaneous category is not a catch-all for unknown or unbudgeted items; all miscellaneous expenses must be itemized in the approved VOCA project budget.

- a. Property/Equipment - See appended policies and procedures.

b. Emergency Financial Fund

(1) Funds may be set aside to meet the critical emergency financial needs of crime victims. VOCA funds may be used for only those emergency needs that meet OVC guidelines.

(2) Written policies must be established and approved by OCVS specifying the types of expenses to be covered by an emergency fund, the method of monitoring and accounting for such funds and any work or repayment requirements. The subgrantee shall establish and submit to OCVS within 30 days of the award date written policies specifying the criteria and operation of its emergency financial assistance fund.

(3) It is advised that careful attention be given to the use of VOCA funds for emergency expenses which might also be covered under the state Crime Victim Compensation program. Payment under a VOCA emergency fund would be considered a collateral source and may be deducted from a victim's compensation benefits.

- c. Essential Property Repair/Replacement - VOCA funds may be used for repair or replacement of items that contribute to maintaining a healthy and safe environment for crime victims. Such use may be approved if:

- (1) the building is owned and not rented or leased by the subgrantee.
- (2) all other sources of funding have been exhausted.
- (3) there is no available option for providing the service in another location.
- (4) the cost of the repair or replacement is reasonable in light of the value of the building.
- (5) the cost is prorated among all sources of income.
- (6) consistent with the scope of the VOCA project's services and activities.

POST-AWARD SPECIAL CONDITIONS

All grant recipients must submit a DUNS number and register with the Central Contractor Registration (CCR) database before grant funds will be released. More information about this process will be

included with award materials.

PROGRAM REPORTING REQUIREMENTS

As of the date of the writing of these guidelines, guidance is still forthcoming on various aspects of the Recovery Act, including reporting requirements. Consistent with the Recovery Act emphasis on accountability and transparency, reporting requirements under Recovery Act grant programs will differ from and expand upon current VOCA reporting requirements. Receipt of funds will be contingent on meeting the Recovery Act reporting requirements. Additional information will follow once Recovery Act funding is awarded.

FINANCIAL REQUIREMENTS/AUDITS

FUNDS FROM A RECOVERY ACT GRANT MUST BE TRACKED, ACCOUNTED FOR, AND REPORTED ON SEPARATELY FROM ALL OTHER FUNDS (INCLUDING CURRENT VOCA FUNDS)

A. General

1. The responsibility of subgrant projects is identical with that of OCVS. Each has a continuous responsibility throughout the subgrant period to faithfully discharge the public trust which accompanies the authority to expend public funds. The projects will therefore establish and maintain fiscal control and accounting procedures which assure that subgrant funds available for the conduct of the projects covered by the subgrant are properly disbursed, adequately controlled and accounted for in a separate account.
2. Payment of Grant Funds/Financial Status Reports Grant funds will be disbursed on a request for funds basis. The amount of each installment will be based upon actual funds expended during the applicable reporting period. In the event of non-compliance with conditions or requirements of the subgrant agreement, the issuance of checks will be suspended.
3. Each project is responsible for keeping records which fully disclose the amount and disposition of the proceeds of the subgrant. This includes financial documentation for disbursements; daily time/attendance and effort records specifying time devoted to VOCA allowable victim services; client files; the portion of the project supplied by other sources of revenue; job descriptions; contracts for services; and other records which facilitate an effective audit.
4. Records shall also be kept pertaining to the total cost of the project for which the subgrant is awarded, the amount and disposition of the proceeds of the subgrant, and the amount and disposition of that portion of total costs provided from non-federal sources. The procedures developed by each project must provide for the accurate and timely recording of the receipt of funds, expenditures and unexpended balances. Adequate documentation of each transaction shall be maintained to permit the determination, through an audit, of the accuracy of the records and the allowability of expenditures charged to subgrant funds.
5. Records retention - All records relating to the VOCA project must be retained and available for inspection for a period of three (3) years following the end of the VOCA project period.

B. Program Income

Positions funded by this funding will not be allowed to generate income.

C. Financial Status Reports/Fund Request (FSR/FR)

1. Payments to subgrantees are made upon submission of a state Financial Status Report/Fund Request. FSR/FRs for Recovery Act funding are required to be submitted on a **monthly** basis. Original FSR/FRs signed by an authorized agency official should be submitted; stamp signatures are not

acceptable. Legible faxes/emails will be accepted, but the original signed FSR/FRs must be retained by the subgrantee.

2. Subgrantees have 30 days after the end of each month including the final reporting period to report expenses, request reimbursement and reconcile any discrepancies. See "Unliquidated Obligations," below.

3. Unless otherwise directed by OCVS, copies of check stubs, accounts, ledgers, or other supporting documentation should **not** be submitted with the FSR/FRs. These must, however, be retained by the subgrantee.

4. Funding is generally on a reimbursable basis. Unless otherwise approved by OCVS, reimbursement request shall only report actual, approved and paid expenses. Subgrantees may not, without advance approval by OCVS, request reimbursement on a prorated basis.

5. Reimbursement requests that do not include appropriate itemizations and explanations and, when required, quarterly narrative or other reports, may be returned to the subgrantee.

6. Cover letters accompanying reimbursement contain a Project Budget Status table; please review these figures to ensure consistent and accurate recordkeeping. The cover letter may also be used to send notes or questions. **Subgrantees are expected to respond to any messages or inquiries contained in the cover letter; failure to do so may result in suspended reimbursements.**

7. Adjustments/Corrections - If a revision of a previously submitted FSR/FR needs to be made, show the **net** amount (i.e. current reporting period plus or minus the adjustment) on the appropriate line item of the current FSR/FR and **include an explanation of the change**. Do not resubmit or recalculate the previous FSR/FRs.

D. Budget Modification/Variations

If the subgrantee determines that a modification of approved budget items is necessary, the subgrantee shall request review and approval from OCVS and shall not expend funds until the subgrantee receives approval to transfer funds from one budget item to another.

1. Budget variances affecting any single **approved** line item (individual staff position or operating expense category) by \$500 is permissible without prior OCVS approval and does not require a budget modification. OCVS should be consulted whenever a variance exceeds \$500 per line item.
2. The Project Contact shall inform OCVS as soon it appears that total project expenditures for the subgrant period will be less than the approved budget total by at least \$2,500. This may occur due to delayed startup, staff vacancies or other factors. OCVS reserves the right to reduce the total subgrant amount as a result of underspending in order to reallocate the funds to other VOCA programs.

E. Unliquidated Obligations

For financial reports prepared on a cash basis, unliquidated obligations means the amount of obligations incurred in connection with a specific subgrant but not yet paid; for agencies on an accrual basis, it refers to obligations incurred for which an outlay has not been recorded.

On occasion, agencies may incur obligations or encumber funds toward the end of a subgrant period for which payment cannot be made until after the subgrant period. In such cases, agencies should only report the actual expenditures paid during the reporting period. Obligations made prior to the end of the subgrant period but not yet paid must be reported on a separate statement which details the encumbered but unpaid obligations charged to that subgrant award. Agencies will then have an

additional 30 days to pay and report those reported obligations on a final FSR/FR. **Only those unliquidated obligations reported on the last FSR/FR may be reimbursed using this procedure.**

In most instances, these types of unliquidated obligations will be due to accrued payroll expenses or, on rare occasions, an approved operating expense item which had been ordered by the end of the project period but not yet paid for.

This procedure may not be used to retroactively charge off previously unreported expenses in order to fully expend the VOCA subgrant award.

F. Audits

OMB Circular A-128 has been consolidated into OMB Circular A-133.

1. Pursuant to OMB Circular A-133, as revised, state or other organizations (including private nonprofits) that **expend \$500,000 or more** in federal financial assistance (from all federal sources, not just VOCA) in their fiscal year must have a single audit for that year. State, local governments and other organizations expending less than \$500,000 in their fiscal year are exempt from audit requirements. The audit report, including management letters, must be submitted **nine (9) months** after the end of the fiscal year.
2. Subgrantees are required to notify OCVS in writing whenever it appears that they are or will likely be subject to the audit requirement (i.e. will expend \$500,000 or more in federal funds during their fiscal year).
3. Reasonable, prorated audit costs are allowable **only if required** by federal VOCA Guidelines.
4. Audits must be made by an independent auditor in accordance with generally accepted government auditing standards covering financial compliance audits.
5. It is advisable for subgrantees to procure audit services early in the subgrant period, so that adequate plans are made and pitfalls avoided. Early planning for an audit can assist agencies in organizational and operational planning.

G. Other Fiscal Requirements

1. All funds must be obligated before the end date of the project period and subgrantee obligations must be paid within 30 days after the project end date. These obligations and payments include both federal dollars and local match. See "Unliquidated Obligations," above.
2. The accounting systems of all projects must ensure that VOCA funds are not commingled with funds from other agencies or sources. In addition, projects are prohibited from commingling funds on either a program-by-program basis or a project-by-project basis. Funds specifically budgeted and/or received for one project cannot be used to support another. Where a project's accounting system cannot comply with this requirement, it is recommended that the project establish a system to provide adequate fund accountability for each grant that it has been awarded.
3. Personnel (both paid and volunteer) time and activity schedules and records must be sufficiently documented for all subgrant programs, including consultants and other contractors.
4. Records must be retained for at least three years after the date of the final expenditure report. Original source documents (invoices, payroll records, time and effort records, etc.) must be retained in addition to ledger entries.

5. Competition for procurement purposes. Subgrantees are encouraged to seek out small firms and firms owned and controlled by socially and economically disadvantaged individuals.

Competitive bids must be secured for all contracts and purchases. If only one bid is received and the services to be contracted totals \$10,000 or more, written approval must be obtained from OCVS before the contract is signed.

6. Sole source procurement must be justified. Any sole source procurement over \$10,000 must have prior approval of OCVS. Sole source procurement under \$10,000 do not need prior approval; however, subgrantees must retain documentation to justify sole source procurement under \$10,000.

7. All aspects of the proposal from successful applicants will become contractual obligations. OCVS reserves the right to negotiate the award amount, programmatic goals and budget items with the selected applicant(s) prior to entering into a contract.

Justifiable modifications may be made in the course of the contract only through prior consultation with and written approval of OCVS.

ADDITIONAL REQUIREMENTS

A. Civil Rights

VOCA requires that no person shall be excluded from participation in, denied the benefits of, subjected to discrimination under, or denied employment in connection with any activity receiving funds under VOCA on the basis of race, color, religion, national origin, or sex. Subgrantees are also subject to Title VI of the Civil Rights Act of 1964; Section 504 of the Rehabilitation Act of 1974, as amended; Subtitle A, Title II of the Americans with Disabilities Act (ADA); and U.S. Department of Justice implementing regulations on disability discrimination, 28 CFR Parts 35, 36 and 39; Title IX of the Education Amendments of 1972; the Age Discrimination Act of 1975; the Department of Justice Nondiscrimination Regulations, 28 CFR Part 42, Subparts C, D, E, and G, and Section 3789(d) of the Omnibus Crime Control and Safe Street Act of 1968, as amended.

In certain cases VOCA subgrant recipients must develop an Equal Employment Opportunity Plan (EEOP). Submission requirements vary depending on the entity type, number of employees, and funding level of a grantee agency. The following guidelines should be used to determine what information, if any, must be submitted to the Office for Civil Rights (OCR) in the U.S. Department of Justice.

An agency is exempt and need only submit Section A of the federal **Certification Form** to OCR if it:

- is a non-profit organization, educational institution, Indian tribe, or medical institution

OR

- has less than 50 employees

OR

- is receiving a single grant or subgrant award of less than \$25,000.

An agency must submit Section B of the federal **Certification Form** to OCR, verifying that it has an acceptable EEOP on file for review if it:

- is receiving a single award for at least \$25,000, but less than \$500,000

AND

- has 50 or more employees.

An agency must submit a copy of its EEO Plan (or the EEOP Short Form) to OCR if it:

- is receiving a single grant award for \$500,000 or more

OR

- an aggregate of grant awards for \$1,000,000 or more during any 18 month period
AND

- has 50 or more employees.

The federal Certification Form is sent to subgrantees along with the Subgrant Award Agreement at the beginning of the grant year.

The Office of Crime Victim Services (OCVS) in the WI Department of Justice is responsible for ensuring that VOCA subgrantees comply with the civil rights requirements related to receiving federal financial assistance. In order to monitor compliance with these requirements, VOCA subgrantees need to submit a state **Certification of Compliance Form** to OCVS. The signature on this form certifies that an agency's EEO requirement has been met. It also certifies that the responsible person in this agency or unit of government will submit any adverse findings of discrimination made against the agency (within the past 5 years) to the Office for Civil Rights (OCR) within 45 days of the finding (or for a prior occurrence, within 45 days of the beginning of the date of the grant) and notify the OCVS. The state Certification of Compliance Form is sent to subgrantees with the Subgrant Award Agreement at the beginning of the grant year.

B. Affirmative Action

Wisconsin's Contract Compliance Law (s. 16.765, Wis. Stats.), requires every vendor contracting with the State of Wisconsin to agree to equal employment and affirmative action policies and practices. In addition, contracts estimated to be \$25,000 or more require vendors to post in conspicuous places, available for employees and applicants for employment, notices setting forth Wisconsin's nondiscrimination laws. An affirmative action plan is required from any vendor who receives a state contract for \$25,000 or more and who has a work force of twenty-five (25) or more employees as of the award date. The vendor must, within fifteen (15) working days of receiving the state grant, submit an affirmative action plan acceptable under law or claim an exemption for the requirement.

An affirmative action plan is not required when:

1. The vendor receives a state contract for less than \$25,000;
2. The vendor has less than twenty-five (25) employees regardless of the amount of the contract;
 - a. The vendor is a federal government agency or a Wisconsin municipality; or
 - b. the vendor has a balanced work force. ("Balanced Work Force" means an equitable representation of handicapped persons, minorities and women in each level (job category) of a work force which approximates the percentage of handicapped persons, minorities, and women available for jobs at each level from the relevant labor market from which the vendor recruits job applicants.") The vendor must submit 1) a completed Work Force Analysis, 2) supporting labor market information if requesting an exemption based on this reason and 3) Equal Employment Opportunity Policy Statement.
3. Vendors must, within fifteen days, provide the contracting agency with a list identifying any subcontractor(s) or specifying that none exists. Similar contract compliance requirements apply to subcontracts awarded under the state contract.
4. Agencies awarded subgrants under VOCA will be contacted by the Department of Justice Contract Compliance Officer if an affirmative action plan is required.
5. Questions or inquiries regarding contract compliance issues **only** should be directed to:

Contract Compliance Officer
Wisconsin Department of Justice
Post Office Box 7857
Madison, WI 53707-7857

C. Confidentiality of Research Information

No recipients of monies under VOCA shall use or reveal any research or statistical information furnished under this program by any person and identifiable to any specific private person for any purpose other than the purpose for which such information was obtained in accordance with this program and VOCA. Such information, and any copy of such information, shall be immune from legal process and shall not, without the consent of the person furnishing such information, be admitted as evidence or used for any purpose in any action, suit, or other judicial, legislative or administrative proceeding. (See Section 1407(d) of VOCA.)

Local Match Contributions

This discusses the criteria and procedures for the allowability of cash and in-kind contributions in order to comply with the matching requirements.

I. **Definitions**

- A. **Project costs:** Project costs are all allowable costs incurred by a project and the value of in-kind contribution made by the project or third parties in accomplishing the objectives of the project during the project period.
- B. **Match:** The portion of project costs not borne by federal funds. With limited exceptions, such as Community Development Block Grants, other federal funds may not be used as local match.
- C. **Cash contributions:** The project's cash outlay, including the outlay of money contributed by other public agencies and institutions, and private organizations and individuals. Only when authorized by legislation, may funds received by other grants be considered as projects' cash contributions.
- D. **In-kind contributions:** The project's non-cash outlay, including the non-cash outlay contributed by other public agencies and institutions, and private organizations and individuals.

II. **Overmatch**

Federal rules require a local matching contribution to the VOCA project. Match may be either cash or in-kind. All match identified as part of the VOCA project is subject to the same rules and restrictions as the federal VOCA funds. If included in the project, match becomes part of the contractual obligation of the subgrantee. Therefore, it is recommended that proposals do not substantially overmatch the minimum levels of match required.

III. **Computing Match - General Guidelines**

- A. **Matching share** (i.e., "match") may consist of:
 - 1. Charges incurred as project costs.
 - 2. Project costs financed with cash contributed or donated to the project by other public agencies and institutions and private organizations and individuals.
 - 3. Project costs represented by services and real or personal property, or use thereof, donated by other public agencies and institutions, and private organizations and individuals.
- B. **Criteria** All contributions, both cash and in-kind, shall be accepted as part of the project's matching share when such contributions meet **all** of the following criteria:
 - 1. Are verifiable from the agency's records;
 - 2. Qualify as VOCA-allowable services or activities;
 - 3. Are not included as contributions for any other federally-assisted program;
 - 4. Are necessary and reasonable for proper and efficient accomplishment of project objectives;
 - 5. Are not paid by another federal government award unless authorized under the other agreement and the laws and regulations it is subject to;
 - 6. Are provided for in the approved budget and conform to other provisions of the program guidelines.
- C. **Computation of Minimum Match Requirements**
 - 1. 20 percent match of the VOCA funded project for **existing** non-Native American programs. This is equivalent to 25% of the federal VOCA funds.

2. 5 percent match for Native American Tribe/Organizations - Divide the VOCA subgrant award by .95 and subtract the amount of the VOCA subgrant award.

D. General Requirements

1. Local match must be devoted solely and exclusively to the VOCA project and must be accrued during the funding period.
2. Local match is subject to the same restricted uses as are the federal VOCA funds.
3. Because of restrictions on the use of project funds (i.e., federal VOCA funds and associated local match), it is recommended that projects avoid identifying a significant amount of local match in excess of the minimum requirements.

IV. In-kind Contributions

- A. Values for project in-kind contributions will be established at the project's actual cost. "Indirect costs" expressed in percentages and arrived at by formula are not allowed.
- B. Specific procedures for projects in establishing the value of in-kind contributions from third parties are as follows:
 1. Valuation of volunteer services Volunteers services may be furnished by professional and technical personnel, consultants and other skilled and unskilled labor. Volunteered service may be counted as match if they are **integral and necessary** parts of an approved project.
 - a. Rates for volunteer services Rates for volunteers should be consistent with those paid for similar work in other activities of the state or local government or nonprofit organizations. In those instances in which the required skills are not found in the project's organization, rates should be consistent with those paid for similar work in the labor market in which the project competes for the kind of services involved.
 - b. Volunteers employed by other organizations When an employer other than the project furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (exclusive of fringe benefits and overhead costs) provided these services are in the same skill for which the employee is normally paid.
 - c. Agency Employees Unless expressly approved by OCVS, volunteers may not be paid agency employees. Practices which may not be considered "volunteer" include unpaid overtime, on-call duties or unreimbursed staff expenses. Certain services by student interns or others may be allowable.
 2. Valuation of donated expendable personal property Donated expendable, personal property includes such items as expendable equipment, office supplies, laboratory supplies, or workshop and classroom supplies. Values assessed to expendable personal property included in the cost of matching share should be reasonable and should not exceed the fair market value of the property at the time of the donation.
 3. Valuation of donated nonexpendable personal property, buildings and land or use thereof
 - a. The method used for charging matching share for donated nonexpendable personal property, buildings and land may differ depending upon the purpose of the grant as follows:

- (1) If the purpose of the grant is to furnish equipment, buildings or land to the project or otherwise provide a facility, the total value of the donated property may be claimed as a matching share.
 - (2) If the purpose of the grant is to support activities that require the use of equipment, buildings or land on a temporary or part-time basis, depreciation or use charges for equipment and buildings may be made. The full value of equipment or other capital assets and fair rental charges for land may be made provided that OCVS has approved the charges.
 - b. The value of donated property will be determined in accordance with the usual accounting policies of the project with the following qualifications:
 - (1) Land and buildings The value of donated land and buildings may not exceed its fair market value, at the time of donation to the project as established by an independent appraiser (e.g., certified real property appraiser) and certified by a responsible official of the project.
 - (2) Nonexpendable personal property The value of donated nonexpendable personal property shall not exceed the fair market value of equipment and property of the same age and condition at the time of donation.
 - (3) Use of space The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.
 - (4) Loaned equipment The value of loaned equipment shall not exceed its fair value.
4. The following requirements pertain to the project's supporting records for in-kind contributions.
 - a. Volunteer services must be documented and, to the extent feasible, supported by the same methods used by the project for its employees.
 - b. The basis for determining the valuation for personal services, material, equipment, buildings and land must be documented.

Terms and Definitions

"Crime victim" or "victim" is a person who has suffered physical, sexual, financial or emotional harm as a result of the commission of a crime.

"Federal VOCA funds" refers to the portion of the total project budget provided by federal VOCA funds awarded under the VOCA Subgrant Agreement.

"Match," "Local match," or "Local Matching Contribution" refers to the cash or in-kind portion of the total project budget provided by non-federal resources.

"VOCA" refers to the U.S. Victims of Crime Act as administered by the Wisconsin Department of Justice Office of Crime Victim Services.

"VOCA project" or "project" means the services, activities, staff and other resources supported by the combination of federal VOCA funds and associated local matching contribution specified in the VOCA Subgrant Agreement and budget.

TYPES OF SERVICES:

All categories other than Telephone Contacts require that clients receiving services be identifiable in order to document provision of services and ensure unduplicated statistics.

Crisis Counseling: In-person crisis intervention, emotional support, and guidance and counseling provided by advocates, counselors, mental health professionals or peers. Such counseling may occur at the scene of a crime, immediately after a crime or be provided on an on-going basis.

Follow-up: In-person contacts, telephone contacts, and written communications with victims to offer emotional support, provide empathetic listening, check on a victim's progress, etc.

Therapy: Intensive professional psychological and/or psychiatric treatment for individuals, couples, and family members related to counseling to provide emotional support in crisis arising from the occurrence of crime. This includes the evaluation of mental health needs as well as the actual delivery of psychotherapy.

Group Treatment/Support: Coordination and provision of supportive group activities and includes self-help, peer, social support, etc.

Crisis Hotline Counseling: Typically refers to the operation of a 24-hour telephone service, 7 days a week, which provides counseling, guidance, emotional support.

Shelter/Safe House: Short-term and long-term housing and related support services to victims and families following a victimization.

Information and Referral (in-person): In-person contacts with the victim during which time services and available support are identified.

Criminal Justice Support/Advocacy: Support, assistance, and advocacy provided to victims at any stage of the criminal justice process, to include post-sentencing services and support.

Emergency Financial Assistance: Cash outlays for transportation, food, clothing, emergency housing, etc.

Emergency Legal Advocacy: Filing temporary restraining orders, injunctions and other protective orders, elder abuse petitions, and child abuse petitions, but does not include criminal prosecution or the employment of attorneys for non-emergency purposes, such as custody disputes, civil suits, etc. This may include providing victims of domestic violence with assistance such as child custody and visitation proceedings when directly connected to family violence cases and taken to ensure the health and safety of the victim.

Crime Victim Compensation: Making victims aware of the availability of crime victim compensation, assisting the victim in completing the required forms, gathering the needed documentation, etc. It may also include follow-up contact with the victim compensation agency on behalf of the victim.

Personal Advocacy: Assisting victims in securing rights, remedies, and services from other agencies; locating emergency financial assistance, intervening with employers, creditors and others on behalf of the victim; assisting in filing losses covered by public and private insurance programs including workman's compensation, unemployment benefits, welfare, etc.; accompanying the victim to the hospital, etc.

Telephone Contact Information/Referral: Contacts with victims during which time services and available support are identified. This does not include calls during which counseling is the primary function of the telephone call. Report number of calls.

Other Services: Other VOCA allowable services and activities not listed.

Property/Equipment Policies

I. **Definitions:**

A. "Nonexpendable personal property," means tangible personal property having a useful life of more than one year and an acquisition cost of **\$300** or more per unit.

B. "Equipment" means tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of **\$5,000** or more per unit.

C. Thus, items costing less than \$300 are not covered by this policy. However, to be funded under VOCA they must still meet general VOCA requirements and be included in an approved VOCA budget.

II. **General Guidelines**

The Office of Crime Victim Services (OCVS) must specifically approve the acquisition and disposition of property or equipment purchased in whole or in part with federal VOCA funds.

Careful screening should take place before acquiring property in order to ensure that it is needed and that the need cannot be met with property already in the possession of the organization.

A subgrantee must be able to demonstrate that the acquisition of furniture and equipment is necessary to provide or enhance **direct services to crime victims**. While it is recognized that some purchases may make grant management easier, that, in itself is not necessarily sufficient justification for the use of VOCA funds to purchase such equipment. There must be some justification based upon the provision of direct services and not merely administrative convenience.

Advanced technologies At times, computers may increase a subgrantee's ability to reach and serve crime victims. In such cases, subgrantees must describe how the computer equipment will enhance services to crime victims; how it will be integrated into and/or enhance the subgrantee's current system; the cost of installation; the cost of training staff to use the computer equipment; the on-going operational costs, such as maintenance agreements, supplies; how these additional costs will be supported; etc.

VOCA funds cannot support the entire cost of an item that is not used exclusively for victim-related activities; in such cases, the costs must be prorated (although the general property rules still apply). A VOCA subgrantee cannot use its VOCA funds to purchase equipment for another organization or individual even though that other individual or organization provides victim-related services.

Subgrantees should note that its obligations regarding property use, disposal and recordkeeping may extend beyond the project period(s) of its VOCA subgrant(s).

Positive efforts should be made to utilize small business and minority owned business sources of goods and services. Such efforts should allow these sources the maximum feasible opportunity to compete. Such positive efforts may include small business and minority set-asides; the break-out of work that could be readily handled by small business or minority firms; and should include the aggressive recruitment of small business and minority firms for bidders' lists.

III. **Property Acquisition Procedures**

A. An acquisition request must be submitted to OCVS prior to any purchase. The request must include the following information:

1. A detailed physical description of the item(s);
2. An explanation/justification of how the acquisition will improve victim services;

3. If the purchase is for computer or other advanced technology equipment, describe how the equipment will be integrated into or enhance the agency's current system; the cost of installation; the cost of training staff to use the equipment; on-going operational costs (such as maintenance, supplies) and how these additional costs will be supported.
4. Whether the acquisition is for new or replacement. If replacement, explain the condition and proposed use of the old property;
5. The estimated cost(s), showing the calculation of any trade-ins, discounts, etc.;
6. The percentage of total acquisition cost to be paid from federal funds.
7. The request should be on agency letterhead and be signed by an authorized official of the subgrant agency. [Fax transmissions are acceptable.]
8. OCVS may discuss the specifics of the purchase with the designated contact person. OCVS will approve, approve with modifications or conditions or deny the request.
9. If the request is approved, the property or equipment may be acquired.
10. **Reimbursement/Inventory**
11. VOCA will reimburse the subgrantee for the cost of approved property in the same manner as other expenditures. The following information must be submitted to OCVS prior to reimbursement:
 12. The date and actual cost of the acquisition;
 13. The name of the title holder;
 14. A serial number or other unique identification number;
 15. The address where each item will be located;
 16. Any minor changes from the information contained in the original request. (Any significant or major deviations (e.g. item cost, use, etc.) from the information originally provided require advance approval from OCVS.)

IV. **Disposition**

The subgrantee must send OCVS a request to dispose of any property or equipment acquired in whole or in part with federal funds. [Fax transmissions are acceptable.]

OCVS will approve, approve with modifications or conditions or deny the request and will determine how the property or equipment may be disposed of which may include any of the following:

1. The retention of the property by the subgrantee agency;
2. Transfer to another project with the same or similar program objectives;
3. Return to the OCVS;
4. Sale of the property;

Any other disposal deemed appropriate by OCVS.

V. Recordkeeping

State and federal guidelines require subgrantees that use VOCA funds to purchase property to maintain the following types of property management records for all property acquired in whole or in part with VOCA funds:

1. Records must contain copies of purchase orders and invoices.
2. The records must include an inventory control listing for nonexpendable personal property and the list must be kept current. The system may be manual or automated, centralized or decentralized; however, the records must contain:
 - (a) Item description;
 - (b) Source of property;
 - (c) Manufacturer's serial number and, if applicable, a control number;
 - (d) Cost equity at the time of acquisition;
 - (e) Location, use and condition of property; and
 - (f) Ultimate disposition data including sale price or the method used to determine current fair market value.

A physical inventory of nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$300 or more per unit shall be taken and the result reconciled with the property record at least once every two years to verify the existence, current utilization and continued need for property. The results of the inventory must be forwarded to OCVS for review and concurrence. These records shall become part of the official subgrant file.

A control system shall be in effect to ensure adequate safeguards to prevent loss, damage, or theft to nonexpendable personal property. Any loss, damage or theft of nonexpendable personal property shall be investigated, fully documented and made part of the subgrant file.

Adequate maintenance procedures shall be established to keep the nonexpendable personal property in good condition.